

### **LIST OF COMMON EXPENDITURE DRIVEN GRANTS**

The following common grants and programs are required to be reported on the TFS reporting equal revenues and expenditures for the year. If cash received exceeds disbursements at 6/30, reduce revenue to equal expenditures and report the excess balance as deferred revenue, or report as a liability ("Due to Other Governments") if the unused receipt must be returned to the grantor. If cash received is less than disbursements, report the unreceived but claimed amount as a receivable ("Due from Other Governments.")

Grant	Revenue Source	Expenditure Program	CFDA Number
21 <sup>st</sup> Century Community Learning	4390	399 (student exp)	84.287
21 <sup>st</sup> Century Community Learning	4390	650 (adult basic ed exp)	84.287
ABE Homeless	4540	655	84.192
ABE TANF	4540	651	93.561
Adult Basic Ed Federal	4540	650	84.002
Adult Basic Ed Other State	3250	656	State
Adult Basic Ed Other	4540	656	84.002
Adult Basic Ed State	3250	650	State
Advanced Placement Incentive Grant	4600	299	84.330A
Aesthetic Literacy	4600	450	84.215G
Crime Control	4700	299	84.186
Education of Homeless Children	4650	299	84.196
Emergency Immigrant Ed	4600	262	84.162A
Gear Up	4700	299	84.334A
Gender Equity	4700	399	84.048A
Gifted & Talented State	3270	270	State
Goals 2000	4390	452	84.276A
Head Start	4370	510	93.600
IDEA B	4560	277	84.027A
IDEA D Training for Inclusive Ed	4560	278	84.029
IDEA Preschool Section 619	4560	279	84.173A
In State Day Treatment	3290	298	State
Jobs for Montana Graduates	3290	298	State
Johnson O'Malley	4310	287	15.130
Learn & Serve	4600	451	94.004
Local Gov Sev Tax (LGST)	3450	1XX	State
Math Ed/Sy Init SIMMS	3280	440	State
Native American Schl Repair&Renovation	4390	299	84.352B
Promise	3900	298	State
Reduced Class Size	4600	299	84.340
Resource Transfers Dist/Coops	5710	280	Local

Grant	Revenue Source	Expenditure Program	CFDA Number
School to Work	4600	399	17.249
Star Schools Dept of Ed	4600	422	84.203
State Audiology Contracts	3235	274	State
State SIMMS	3280	440	State
STEP	4700	299	84.298
Title I Accountability Grant	4510	299	84.348A
Title I Capital Exp	4510	294	84.216A
Title I Consortium Incentive Grant	4510	299	84.011B
Title I Correctional	4510	297	84.013A
Title I Delinquent	4510	293	84.013A
Title I Even Start LEA	4510	290	84.213C
Title I Even Start/Migrant	4510	263	84.214A
Title I Handicapped	4510	292	84.009A
Title I Migrant Part C	4510	296	84.011A
Title I Part A	4510	291	84.010A
Title I Program Improve	4510	295	84.218A
Title II D. D. Eisenhower (Math/Sci)	4600	288	84.281
Title III Technology Literacy	4600	299	84.318
Title IV Drug Free Schools	4600	286	84.186A
Title VI Innovative Ed Program Strategies	4510	289	84.298
Title IX Indian Education	4100	299	84.060
Tobacco Ed	3290	298	State
Transition Services	4700	299	84.158A
Vo Ed Carl D Perkins-Basic	4530	391	84.048A
Vo Ed Carl D Perkins-Comp	4530	392	84.048A
Vo Ed Carl D Perkins-TP	4530	395	84.243A

### **LIST OF COMMON ENTITLEMENTS**

Entitlements usually have no or few restrictions as to how funds can be spent. Revenues may be recorded on the modified accrual basis and do not have to equal expenditures on the Trustees' Financial Summary.

Grant	Revenue Source	Expenditure Program	CFDA Number
Impact Aid	4820	Any	84.041
State Technology Grant	3281	Any	State
HB 47 One Time Only Funds	3290	441	State
Vo Ed State All Programs	3240	300	State
Vo Ed State Health Occupations	3240	300 or 330	State
Vo Ed State Agriculture	3240	300 or 310	State
Vo Ed State Home Economics	3240	300 or 340	State
Vo Ed State Marketing	3240	300 or 320	State
Vo Ed State Office Occupations	3240	300 or 360	State
Vo Ed State Tech Ed Art	3240	300 or 350	State
Vo Ed State Trades & Industry	3240	300 or 380	State

### **LIST OF COMMON REIMBURSEMENTS**

Reimbursement payments provide the grantee spends funds first, the grantor then reimburses the grantee for the expenditures. Revenues do have equal expenditures for reimbursements.

Grant	Revenue Source	Expenditure Program	CFDA Number
School Food Commodities	4550	910	10.550
School Food Breakfast	4550	910	10.553
School Food Lunch	4550	910	10.555
School Food Milk	4550	910	10.556
School Food Snacks	4550	910	10.558
School Food Summer Program	4555	910	10.559
School Food Nutrition Training	4550	910	10.564
Traffic Education Reimbursement	3260	1XX	State